

## HR 7021

To amend the Internal Revenue Code of 1986 to provide for distributions from 529 plans to pay certain early education expenses.

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Oct 2, 2018

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Oct 2, 2018)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/7021>

### Sponsor

**Name:** Rep. Paulsen, Erik [R-MN-3]

**Party:** Republican • **State:** MN • **Chamber:** House

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Coffman, Mike [R-CO-6]	R · CO		Oct 2, 2018

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Oct 2, 2018

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
115 S 3228	Related bill	<b>Jul 17, 2018:</b> Read twice and referred to the Committee on Finance.

### Summary (as of Oct 2, 2018)

This bill amends the Internal Revenue Code to allow tax-free distributions from qualified tuition programs (known as 529 plans) to be used for qualified early education expenses, subject to a limit of \$10,000 per beneficiary.

"Qualified early education expenses" are expenses for providing educational and other care to a child under age 5 (including childcare provided before and after school), as determined under state law and pursuant to attendance at a school or facility licensed in the state for the purpose.

### Actions Timeline

- Oct 2, 2018:** Introduced in House
- Oct 2, 2018:** Referred to the House Committee on Ways and Means.